

Montana Department of Revenue



MEMORANDUM

To:

The Honorable Kim Gillan, Chair of the Revenue and Transportation Interim

Committee (RTIC)

From:

Dan Bucks, Director

Date:

November 19, 2010

Subject:

Economic Impact Statement for proposed rule changes in

MAR Notice No. 42-2-845

As the Department committed to at the last Revenue and Transportation Interim Committee, the Department of Revenue submits the attached Economic Impact Statement (EIS) for proposed rule changes in MAR Notice No. 42-2-845.

The essential function of Notice 42-2-845 is to require multistate telecommunications companies to report their income earned in Montana in a manner comparable to how the vast majority of corporate taxpayers report their Montana income.

I look forward to the opportunity to discuss this EIS in detail with members of the committee.